



Iowa General Assembly
Daily Bills, Amendments & Study Bills
April 01, 2011

House Amendment 1514

PAG LIN

1 1 Amend House File 646 as follows:
1 2 #1. Page 3, by striking lines 17 through 21 and
1 3 inserting <or agencies pursuant to section 11.5A or
1 4 11.5B. The auditor of state shall submit documentation
1 5 justifying the necessity for the retention of
1 6 additional full-time equivalent positions to the state
1 7 executive council, and shall receive approval from
1 8 the council, prior to such retention. The auditor
1 9 of state shall notify the department of management,
1 10 the legislative fiscal committee, and the legislative
1 11 services agency of any additional full-time equivalent
1 12 positions retained.
1 13 3. As a condition of receiving funding appropriated
1 14 in this section, for the fiscal year beginning July
1 15 1, 2011, and ending June 30, 2012, the auditor shall
1 16 comply with all of the following requirements:
1 17 a. The rates and fees set by the auditor to conduct
1 18 audits for the fiscal year shall not exceed the rates
1 19 and fees set for conducting audits as of January 1,
1 20 2009.
1 21 b. The auditor shall not seek reimbursement from
1 22 departments and agencies specified in section 11.5B in
1 23 an amount that exceeds the total amount reimbursed to
1 24 the auditor by those departments and agencies for the
1 25 fiscal year beginning July 1, 2008.
1 26 c. The auditor shall not seek reimbursement
1 27 from governmental subdivisions for audits which are
1 28 reimbursable pursuant to section 11.20 or 11.21 in an
1 29 amount that exceeds the total amount reimbursed to the
1 30 auditor by governmental subdivisions for the fiscal
1 31 year beginning July 1, 2008.
1 32 d. Notwithstanding any provision of this subsection
1 33 to the contrary, the auditor may seek reimbursement
1 34 from departments and agencies specified in section
1 35 11.5B, and governmental subdivisions, in an amount
1 36 that exceeds the total amount reimbursed to the
1 37 auditor by those departments, agencies, or governmental
1 38 subdivisions for the fiscal year beginning July 1,
1 39 2008, for audits required by the federal government and
1 40 reimbursable from federal funds.
1 41 e. For purposes of this subsection, "total amount
1 42 reimbursed" does not include amounts reimbursed for
1 43 audits required and reimbursed from federal funds.
1 44 Sec. _____. AUDITOR OF STATE ==== DISCRETIONARY
1 45 AUDITS. For the fiscal year beginning July 1, 2011,
1 46 and ending June 30, 2012, the auditor of state, in
1 47 addition to any other requirements provided in this
1 48 Act, shall not seek reimbursement from departments
1 49 and agencies specified in section 11.5B for any
1 50 discretionary audit that the auditor initiates or has



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2 1 initiated on the auditor's own authority and which is
2 2 not specifically required by statute. Notwithstanding
2 3 the prohibition contained in this section, the auditor
2 4 shall perform all necessary audit duties related to
2 5 any financial report required to be compiled by a
2 6 department or agency that the auditor has previously
2 7 audited in the normal course of the auditor's duties,
2 8 whether or not such financial report is required
2 9 by law. Any amounts reimbursed in association with
2 10 such audit shall be limited to the amounts reimbursed
2 11 for the audit of such report during the previous
2 12 reporting period. However, the auditor of state
2 13 may seek reimbursement for the cost of conducting a
2 14 discretionary audit from any moneys recovered pursuant
2 15 to any criminal or civil action arising out of the
2 16 discretionary audit.>
2 17 #2. By renumbering as necessary.

HUNTER of Polk
HF646.2050 (1) 84
rn/tm



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House Amendment 1515

PAG LIN

1 1 Amend House File 646 as follows:
1 2 #1. Page 10, line 18, by striking <2,404,771> and
1 3 inserting <2,679,771>

WITTNEBEN of Emmet
HF646.1655 (1) 84
rn/nh



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House Amendment 1516

PAG LIN

1 1 Amend House File 646 as follows:
1 2 #1. Page 11, after line 12 by inserting:
1 3 <Sec. _____. DEPARTMENT OF INSPECTIONS AND APPEALS
1 4 ==== NURSING FACILITIES INSPECTIONS. For the fiscal
1 5 year beginning July 1, 2011, and ending June 30,
1 6 2012, of the moneys credited to the Medicaid fraud
1 7 account created in section 249A.7, the department shall
1 8 allocate \$400,000 for nursing facility inspections.
1 9 The allocation pursuant to this section shall be in
1 10 addition to, and not in lieu of, amounts otherwise
1 11 appropriated or available for such inspections.>

GASKILL of Wapello
HF646.1654 (3) 84
rn/nh



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House Amendment 1517

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1 1      Amend House File 646 as follows:
1 2 #1.  Page 13, after line 22 by inserting:
1 3      <Sec. _____.  DEPARTMENT OF REVENUE ==== REVENUE
1 4 EXAMINERS.  There is appropriated from the general
1 5 fund of the state to the department of revenue for the
1 6 fiscal year beginning July 1, 2011, and ending June
1 7 30, 2012, the following amount, or so much thereof as
1 8 is necessary, to be used for the purposes designated:
1 9 For salaries, support, maintenance, and miscellaneous
1 10 purposes for revenue examiners:
1 11 ..... $          350,000
1 12 ..... FTEs          5.00>
1 13 #2.  By renumbering as necessary.
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LENSING of Johnson
HF646.1652 (1) 84
rn/nh



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House Amendment 1518

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1 1      Amend House File 646 as follows:
1 2 #1.  Page 15, after line 23 by inserting:
1 3      <Sec. _____.  STATE CAPITOL SIDEWALK HEATING ====
1 4 DISCONNECTION.  The department of administrative
1 5 services shall disconnect electricity to the heated
1 6 sidewalk installed in the entry walkway on the East
1 7 side of the state capitol building, and shall not
1 8 reconnect the electricity without the authorization of
1 9 the general assembly.>
1 10 #2.  Page 23, after line 9 by inserting:
1 11      <Sec. _____.  EFFECTIVE UPON ENACTMENT.  The section
1 12 of this Act directing the department of administrative
1 13 services to disconnect electricity to the heated
1 14 sidewalk installed at the state capitol building, being
1 15 deemed of immediate importance, takes effect upon
1 16 enactment.>
1 17 #3.  Title page, line 4, after <matters> by inserting
1 18 <, and including effective date provisions>
1 19 #4.  By renumbering as necessary.
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WENTHE of Fayette
HF646.1651 (3) 84
rn/nh



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House Amendment 1519

PAG LIN

1 1 Amend House File 646 as follows:
1 2 #1. By striking page 15, line 24, through page 21,
1 3 line 10, and inserting:
1 4 <Sec. _____. STATE=OWNED PASSENGER VEHICLES ====

1 5 RECOMMENDATIONS.

1 6 1. For purposes of this section, "passenger
1 7 vehicles" means United States environmental protection
1 8 agency designated compact sedans, compact wagons,
1 9 midsize sedans, midsize wagons, full-size sedans,
1 10 and passenger minivans. "Passenger vehicles" does
1 11 not mean utility vehicles, vans other than passenger
1 12 minivans, fire trucks, ambulances, motor homes, buses,
1 13 medium-duty and heavy-duty trucks, heavy construction
1 14 equipment, and other highway maintenance vehicles,
1 15 vehicles assigned for law enforcement purposes,
1 16 vehicles assigned for specialized use by the department
1 17 of natural resources, and any other classes of vehicles
1 18 of limited application approved by the director of the
1 19 department of administrative services.

1 20 2. Consistent with the requirements of section
1 21 8A.361, for the period beginning on the effective date
1 22 of this Act and ending June 30, 2011, the department of
1 23 administrative services shall be the sole department
1 24 authorized to operate a pool of passenger vehicles
1 25 located in Polk county for temporary assignment to
1 26 multiple drivers of a state department or agency that
1 27 is located within Polk county. For that period, the
1 28 department shall not purchase new passenger vehicles
1 29 for the pool.

1 30 3. The joint appropriations subcommittee on
1 31 administration and regulation shall develop and, on
1 32 or before April 18, 2011, shall submit recommended
1 33 implementation provisions to the general assembly's
1 34 committees on appropriations in proposed legislation
1 35 concerning all of the following:

1 36 a. Eliminating and selling the pool of state-owned
1 37 passenger vehicles located in Polk county for temporary
1 38 assignment to multiple drivers of a department or
1 39 agency that is located within Polk county. The
1 40 recommendations shall not encompass vehicles assigned
1 41 for law enforcement purposes or for specialized use by
1 42 the department of natural resources.

1 43 b. Outsourcing, pursuant to a request for proposals
1 44 process, state vehicle leasing through a private entity
1 45 to fill the needs addressed by the vehicles subject to
1 46 sale under paragraph "a". The request for proposals
1 47 process shall commence with notice published on the
1 48 department's website regarding the department's intent
1 49 to pursue state vehicle leasing outsourcing. The
1 50 legislation shall require the legislative services



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2 1 agency to report to the general assembly within 90
2 2 days of the close of each fiscal year providing an
2 3 analysis as to how the cost for that fiscal year of
2 4 outsourcing state vehicle leasing through a private
2 5 entity compared to the previous fiscal year and how
2 6 the cost of the outsourcing approach compared to state
2 7 ownership and management of the passenger vehicle pool.
2 8 If at any time the cost of the outsourcing approach is
2 9 determined to be in excess of the cost of state-owned
2 10 approach, the outsourcing approach shall be terminated
2 11 and replaced with the most cost-effective approach
2 12 identified by the department of administrative services
2 13 for providing the passenger vehicle pool.>
2 14 #2. Page 23, after line 9 by inserting:
2 15 <Sec. _____. EFFECTIVE UPON ENACTMENT. The section
2 16 of this Act relating to state-owned passenger vehicles,
2 17 being deemed of immediate importance, takes effect upon
2 18 enactment.>
2 19 #3. Title page, line 4, after <matters> by inserting
2 20 <, and including effective date provisions>

HUNTER of Polk
HF646.2051 (2) 84
rn/tm



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House Amendment 1520

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1 1      Amend House File 646 as follows:
1 2 #1.  Page 6, line 30, by striking <$2,063,492> and
1 3 inserting <$2,038,492>
1 4 #2.  Page 7, by striking lines 1 and 2 and inserting:
1 5 <..... $                <69,533
1 6 ..... FTEs                0.88>
1 7 #3.  Page 10, by striking line 18 and inserting:
1 8 ..... $    2,484,771>
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HUNTER of Polk
HF646.2104 (2) 84
rn/tm



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House File 671 - Introduced

HOUSE FILE
BY COMMITTEE ON WAYS AND
MEANS

(SUCCESSOR TO HF 9)

A BILL FOR

1 An Act relating to property taxation and school financing by
2 increasing the regular program foundation base, establishing
3 a method for determining property assessment limitations,
4 and including retroactive and other applicability
5 provisions.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 1484HV (2) 84
md/sc



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House File 671 - Introduced continued

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1 1 DIVISION I
1 2 EDUCATION FINANCE
1 3 Section 1. Section 257.1, subsection 2, paragraph b, Code
1 4 2011, is amended by striking the paragraph and inserting in
1 5 lieu thereof the following:
1 6 b. (1) The regular program foundation base per pupil is the
1 7 following:
1 8 (a) For the budget year commencing July 1, 2011, the
1 9 regular program foundation base per pupil is eighty=seven and
1 10 five=tenths percent of the regular program state cost per
1 11 pupil.
1 12 (b) For the budget year commencing July 1, 2012, the
1 13 regular program foundation base per pupil is eighty=nine and
1 14 twenty=eight hundredths percent of the regular program state
1 15 cost per pupil.
1 16 (c) For the budget year commencing July 1, 2013, the
1 17 regular program foundation base per pupil is ninety=one and six
1 18 hundredths percent of the regular program state cost per pupil.
1 19 (d) For the budget year commencing July 1, 2014, the regular
1 20 program foundation base per pupil is ninety=two and eighty=four
1 21 hundredths percent of the regular program state cost per pupil.
1 22 (e) For the budget year commencing July 1, 2015, the regular
1 23 program foundation base per pupil is ninety=four and sixty=two
1 24 hundredths percent of the regular program state cost per pupil.
1 25 (f) For the budget year commencing July 1, 2016, the regular
1 26 program foundation base per pupil is ninety=six and forty
1 27 hundredths percent of the regular program state cost per pupil.
1 28 (g) For the budget year commencing July 1, 2017, the regular
1 29 program foundation base per pupil is ninety=eight and eighteen
1 30 hundredths percent of the regular program state cost per pupil.
1 31 (h) For the budget year commencing July 1, 2018, and
1 32 succeeding budget years, the regular program foundation base
1 33 per pupil is one hundred percent of the regular program state
1 34 cost per pupil.
1 35 (2) For each budget year, the special education support



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House File 671 - Introduced continued

2 1 services foundation base is seventy=nine percent of the special
2 2 education support services state cost per pupil. The combined
2 3 foundation base is the sum of the regular program foundation
2 4 base, the special education support services foundation base,
2 5 the total teacher salary supplement district cost, the total
2 6 professional development supplement district cost, the total
2 7 early intervention supplement district cost, the total area
2 8 education agency teacher salary supplement district cost,
2 9 and the total area education agency professional development
2 10 supplement district cost.

2 11 DIVISION II

2 12 PROPERTY ASSESSMENT LIMITATION

2 13 Sec. 2. Section 441.21, subsections 4 and 5, Code 2011, are
2 14 amended to read as follows:

2 15 4. For valuations established as of January 1, 1979,
2 16 the percentage of actual value at which agricultural and
2 17 residential property shall be assessed shall be the quotient
2 18 of the dividend and divisor as defined in this section. The
2 19 dividend for each class of property shall be the dividend
2 20 as determined for each class of property for valuations
2 21 established as of January 1, 1978, adjusted by the product
2 22 obtained by multiplying the percentage determined for that
2 23 year by the amount of any additions or deletions to actual
2 24 value, excluding those resulting from the revaluation of
2 25 existing properties, as reported by the assessors on the
2 26 abstracts of assessment for 1978, plus six percent of the
2 27 amount so determined. ~~However, if the difference between the~~
~~2 28 dividend so determined for either class of property and the~~
~~2 29 dividend for that class of property for valuations established~~
~~2 30 as of January 1, 1978, adjusted by the product obtained by~~
~~2 31 multiplying the percentage determined for that year by the~~
~~2 32 amount of any additions or deletions to actual value, excluding~~
~~2 33 those resulting from the revaluation of existing properties,~~
~~2 34 as reported by the assessors on the abstracts of assessment~~
~~2 35 for 1978, is less than six percent, the 1979 dividend for the~~



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~~House File 671 - Introduced continued~~

~~3 1 other class of property shall be the dividend as determined for~~
~~3 2 that class of property for valuations established as of January~~
~~3 3 1, 1978, adjusted by the product obtained by multiplying~~
~~3 4 the percentage determined for that year by the amount of~~
~~3 5 any additions or deletions to actual value, excluding those~~
~~3 6 resulting from the revaluation of existing properties, as~~
~~3 7 reported by the assessors on the abstracts of assessment for~~
~~3 8 1978, plus a percentage of the amount so determined which is~~
~~3 9 equal to the percentage by which the dividend as determined~~
~~3 10 for the other class of property for valuations established~~
~~3 11 as of January 1, 1978, adjusted by the product obtained by~~
~~3 12 multiplying the percentage determined for that year by the~~
~~3 13 amount of any additions or deletions to actual value, excluding~~
~~3 14 those resulting from the revaluation of existing properties,~~
~~3 15 as reported by the assessors on the abstracts of assessment~~
~~3 16 for 1978, is increased in arriving at the 1979 dividend for~~
~~3 17 the other class of property. The divisor for each class of~~
3 18 property shall be the total actual value of all such property
3 19 in the state in the preceding year, as reported by the
3 20 assessors on the abstracts of assessment submitted for 1978,
3 21 plus the amount of value added to said total actual value by
3 22 the revaluation of existing properties in 1979 as equalized
3 23 by the director of revenue pursuant to section 441.49. The
3 24 director shall utilize information reported on abstracts of
3 25 assessment submitted pursuant to section 441.45 in determining
3 26 such percentage. For valuations established as of January
3 27 1, 1980, and each year thereafter, the percentage of actual
3 28 value as equalized by the director of revenue as provided
3 29 in section 441.49 at which agricultural and residential
3 30 property shall be assessed shall be calculated in accordance
3 31 with the methods provided herein including the limitation of
~~3 32 increases in agricultural and residential assessed values to~~
~~3 33 the percentage increase of the other class of property if the~~
~~3 34 other class increases less than the allowable limit adjusted~~
~~3 35 to include the applicable and current values as equalized by~~



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~~4 1 the director of revenue in this subsection, except that any~~
~~4 2 references to six percent in this subsection shall be four~~
~~4 3 percent. For valuations established for the assessment year~~
~~4 4 beginning January 1, 2011, and each assessment year thereafter,~~
~~4 5 the percentage of actual value as equalized by the director of~~
~~4 6 revenue as provided in section 441.49 at which agricultural~~
~~4 7 and residential property shall be assessed shall be calculated~~
~~4 8 in accordance with the methods provided in this subsection and~~
~~4 9 subsection 5A, except that any references to six percent in~~
~~4 10 this subsection shall be four percent.~~
4 11 5. For valuations established as of January 1, 1979,
4 12 commercial property and industrial property, excluding
4 13 properties referred to in section 427A.1, subsection 8, shall
4 14 be assessed as a percentage of the actual value of each class
4 15 of property. The percentage shall be determined for each
4 16 class of property by the director of revenue for the state in
4 17 accordance with the provisions of this section. For valuations
4 18 established as of January 1, 1979, the percentage shall be
4 19 the quotient of the dividend and divisor as defined in this
4 20 section. The dividend for each class of property shall be the
4 21 total actual valuation for each class of property established
4 22 for 1978, plus six percent of the amount so determined. The
4 23 divisor for each class of property shall be the valuation
4 24 for each class of property established for 1978, as reported
4 25 by the assessors on the abstracts of assessment for 1978,
4 26 plus the amount of value added to the total actual value by
4 27 the revaluation of existing properties in 1979 as equalized
4 28 by the director of revenue pursuant to section 441.49. For
4 29 valuations established as of January 1, 1979, property valued
4 30 by the department of revenue pursuant to chapters 428, 433,
4 31 437, and 438 shall be considered as one class of property and
4 32 shall be assessed as a percentage of its actual value. The
4 33 percentage shall be determined by the director of revenue in
4 34 accordance with the provisions of this section. For valuations
4 35 established as of January 1, 1979, the percentage shall be



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5 1 the quotient of the dividend and divisor as defined in this
5 2 section. The dividend shall be the total actual valuation
5 3 established for 1978 by the department of revenue, plus ten
5 4 percent of the amount so determined. The divisor for property
5 5 valued by the department of revenue pursuant to chapters 428,
5 6 433, 437, and 438 shall be the valuation established for 1978,
5 7 plus the amount of value added to the total actual value by
5 8 the revaluation of the property by the department of revenue
5 9 as of January 1, 1979. For valuations established as of
5 10 January 1, 1980, commercial property and industrial property,
5 11 excluding properties referred to in section 427A.1, subsection
5 12 8, shall be assessed at a percentage of the actual value of
5 13 each class of property. The percentage shall be determined
5 14 for each class of property by the director of revenue for the
5 15 state in accordance with the provisions of this section. For
5 16 valuations established as of January 1, 1980, the percentage
5 17 shall be the quotient of the dividend and divisor as defined in
5 18 this section. The dividend for each class of property shall
5 19 be the dividend as determined for each class of property for
5 20 valuations established as of January 1, 1979, adjusted by the
5 21 product obtained by multiplying the percentage determined
5 22 for that year by the amount of any additions or deletions to
5 23 actual value, excluding those resulting from the revaluation
5 24 of existing properties, as reported by the assessors on the
5 25 abstracts of assessment for 1979, plus four percent of the
5 26 amount so determined. The divisor for each class of property
5 27 shall be the total actual value of all such property in 1979,
5 28 as equalized by the director of revenue pursuant to section
5 29 441.49, plus the amount of value added to the total actual
5 30 value by the revaluation of existing properties in 1980. The
5 31 director shall utilize information reported on the abstracts of
5 32 assessment submitted pursuant to section 441.45 in determining
5 33 such percentage. For valuations established as of January 1,
5 34 1980, property valued by the department of revenue pursuant
5 35 to chapters 428, 433, 437, and 438 shall be assessed at a



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6 1 percentage of its actual value. The percentage shall be
6 2 determined by the director of revenue in accordance with the
6 3 provisions of this section. For valuations established as of
6 4 January 1, 1980, the percentage shall be the quotient of the
6 5 dividend and divisor as defined in this section. The dividend
6 6 shall be the total actual valuation established for 1979 by
6 7 the department of revenue, plus eight percent of the amount so
6 8 determined. The divisor for property valued by the department
6 9 of revenue pursuant to chapters 428, 433, 437, and 438 shall
6 10 be the valuation established for 1979, plus the amount of
6 11 value added to the total actual value by the revaluation of
6 12 the property by the department of revenue as of January 1,
6 13 1980. For valuations established as of January 1, 1981,
6 14 and each year thereafter, the percentage of actual value as
6 15 equalized by the director of revenue as provided in section
6 16 441.49 at which commercial property and industrial property,
6 17 excluding properties referred to in section 427A.1, subsection
6 18 8, shall be assessed shall be calculated in accordance with
6 19 the methods provided ~~herein~~ in this subsection, except that
6 20 any references to six percent in this subsection shall be four
6 21 percent. For valuations established as of January 1, 1981,
6 22 and each year thereafter, the percentage of actual value at
6 23 which property valued by the department of revenue pursuant
6 24 to chapters 428, 433, 437, and 438 shall be assessed shall be
6 25 calculated in accordance with the methods provided herein,
6 26 except that any references to ten percent in this subsection
6 27 shall be eight percent. Beginning with valuations established
6 28 as of January 1, 1979, and each year thereafter, property
6 29 valued by the department of revenue pursuant to chapter 434
6 30 shall also be assessed at a percentage of its actual value
6 31 which percentage shall be equal to the percentage determined
6 32 by the director of revenue for commercial property, industrial
6 33 property, or property valued by the department of revenue
6 34 pursuant to chapters 428, 433, 437, and 438, whichever is
6 35 lowest. For valuations established for the assessment year



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7 1 beginning January 1, 2011, and each assessment year thereafter,
7 2 the percentage of actual value as equalized by the director of
7 3 revenue as provided in section 441.49 at which commercial and
7 4 industrial property shall be assessed shall be calculated in
7 5 accordance with the methods provided in this subsection and
7 6 subsection 5A, except that any references to six percent in
7 7 this subsection shall be four percent.

7 8 Sec. 3. Section 441.21, Code 2011, is amended by adding the
7 9 following new subsection:

7 10 NEW SUBSECTION. 5A. Notwithstanding the limitation
7 11 of increases for agricultural and residential property in
7 12 subsection 4 and the limitation of increases for commercial and
7 13 industrial property in subsection 5, for valuations established
7 14 for the assessment year beginning January 1, 2011, and each
7 15 assessment year thereafter, for residential, agricultural, and
7 16 commercial property, the assessed values of these three classes
7 17 of property shall be limited to the percentage increase of that
7 18 class of property that is the lowest percentage increase under
7 19 the allowable limit adjusted to include the applicable and
7 20 current values as equalized by the director of revenue. The
7 21 lowest percentage increase determined under this subsection
7 22 shall also be applied to industrial property in the same manner
7 23 it is applied to the other three classes of property.

7 24 Sec. 4. RETROACTIVE APPLICABILITY. This division of this
7 25 Act applies retroactively to January 1, 2011, for assessment
7 26 years beginning on or after that date.

7 27 EXPLANATION

7 28 This bill makes changes relating to property taxation and
7 29 school financing.

7 30 Division I of the bill provides for an increase in the
7 31 regular program foundation base under the state school
7 32 foundation program. The foundation base is the specified
7 33 percentage of the state cost per pupil calculation which is
7 34 paid as state aid to school districts, above and beyond the
7 35 uniform property tax levy imposed in Code section 257.3.



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8 1 Beginning with the budget year commencing July 1, 2012, the
8 2 increase is phased in over a seven-year period in equal annual
8 3 increments, from the current foundation base level of 87.5
8 4 percent to the level of 100 percent.

8 5 Division II of the bill ties together the assessment
8 6 limitations of residential, agricultural, and commercial
8 7 property by limiting the percentage increase in all of those
8 8 classes of property to the percentage increase of that class
8 9 of property that is the lowest percentage increase under the
8 10 allowable (4 percent) limit. The division also provides that
8 11 the lowest percentage increase shall be applied to industrial
8 12 property in the same manner that it is applied to the other
8 13 three classes of property.

8 14 Division II of the bill applies retroactively to January 1,
8 15 2011, for assessment years beginning on or after that date.

LSB 1484HV (2) 84

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